

Metode Activity Based Costing sebagai Penentu Harga Pokok Produksi pada Batik Pusaka Pura Art

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ABSTRAK

Penelitian ini memiliki beberapa tujuan diantaranya, Pertama, untuk mengetahui perhitungan Harga Pokok Produksi dengan Activity Based Costing System. Kedua, untuk mengetahui perhitungan Harga Pokok Produksi dengan metode tradisional yang digunakan oleh perusahaan Ketiga, untuk menganalisis perbedaan perhitungan Harga Pokok Produksi pada perusahaan dengan menggunakan metode tradisional dan Activity Based Costing System. Metode pengumpulan data yang digunakan adalah observasi, dokumentasi dan wawancara. Penelitian ini dilakukan pada Batik Pusaka Pura art yang berlokasi di desa Selopuro RT 02 RW 03 Kabupaten lasem. Hasil penelitian ini adalah harga pokok produksi pada batik prima 2 print berdasarkan metode Tradisional sebesar Rp.157.581,88 dan berdasarkan metode Activity Based Costing sebesar Rp. 123.018,48. dan untuk batik tulis metode tradisional Rp.124.133,12 metode Activity Based Costing Rp.156.200,57 Sedangkan harga pokok produksi pada batik prima 3 print berdasarkan metode Tradisional sebesar Rp.147.581,88 dan berdasarkan metode Activity Based Costing sebesar Rp.108.018,48. dan untuk batik tulis metode tradisional Rp.109.133,12 metode Activity Based Costing Rp.146.202 Dan harga pokok produksi pada batik prima 4 print berdasarkan metode Tradisional sebesar Rp.137.581,88 dan berdasarkan metode Activity Based Costing sebesar Rp.103.018,48.dan untuk batik tulis metode tradisional Rp.104.133,12 metode Activity Based Costing Rp.136.105,12. Pada Activity Based Costing System biaya overhead pada masing-masing produk dibebankan pada beberapa cost driver jadi Activity Based Costing System dapat mengalokasikan setiap biaya pada cost driver dengan efisien dan tepat sasaran.

Kata Kunci : harga pokok produksi activity based costing, cost driver, metode tradisional.

Activity Based Costing Method As a Determinant of Cost of Production in Batik Pusaka Pura Art

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ABSTRACT

The study has three main objectives First, to find out the calculation of Cost of Production using Activity Based Costing System. Second, to find out the calculation of the of between using traditional method used by company Third, to analyze difference of calculation of Cost of Production of the company beetween traditional method and Activity Based Costing System. Data collection methods used are observation, documentation and interviews. This study is conducted at Batik Puraaka Pura Art located in Selopuro RT 02 RW 03 Regency lasem.The results of the study is the production cost of prime batik 2 print based on Traditional methods of Rp.157.581, 88 and based on Activity Based Costing method of Rp. 123.018,48.dan for batik tulis traditional method Rp.124.133,12 method Activity Based Costing Rp. 156.200,57 While the production cost of prime batik 3 print based on Traditional methods of Rp.147.581,88 and based on Activity Based Costing method of Rp. 108.018,48.dan for batik tulis traditional method Rp.109.133,12 method Activity Based Costing Rp. 146.202 And the production cost of prime batik 4 print based on Traditional method of Rp.137.581,88 and based on Activity Based Costing method of Rp. 103.018,48. and for batik tulis based on traditional method Rp.104.133,12 method Activity Based Costing Rp. 136.105,12. The overhead cost on Activity Based Costing System by each product is charged to some cost driver hence Activity Based Costing System can allocate every cost to cost driver efficiently and on target.

Keyword : cost of product. activity based costing, cost driver, tradtional method.